

Regular Session, 2013

HOUSE BILL NO. 708

BY REPRESENTATIVE HUNTER

TAX/SALES & USE: Suspends the payment of dealer's compensation for dealers who collect and remit state sales and use taxes

1 AN ACT

2 To amend and reenact R.S. 47:306(3)(a), relative to state sales and use tax; to provide with  
3 respect to the collection, accounting, and remittance of the tax; to suspend the  
4 authorization for dealer's compensation for a certain time period; to provide for  
5 effectiveness; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:306(3)(a) is hereby amended and reenacted to read as follows:

8 §306. Returns and payment of tax; penalty for absorption

9 A. General provisions.

10 \* \* \*

11 (3)(a)(i) For the purpose of compensating the dealer in accounting for and  
12 remitting the tax levied by this Chapter, each dealer shall be allowed one and  
13 one-tenth percent of the amount of tax due and accounted for and remitted to the  
14 secretary in the form of a deduction in submitting his report and paying the amount  
15 due by him, provided the amount of any credit claimed for taxes already paid to a  
16 wholesaler shall not be deducted in computing the commission allowed the dealer  
17 hereunder. This compensation shall be allowed only if the payment of the dealer is  
18 timely paid.

19 (ii) Notwithstanding any other provision of law to the contrary, for the period  
20 of July 1, 2013, through June 30, 2019, the compensation authorized under this

1 Paragraph for the accounting for and remittance of the tax levied by this Chapter  
2 shall be inapplicable, inoperable, and of no effect.

3 \* \* \*

4           Section 2. This Act shall become effective on July 1, 2013; if vetoed by the governor  
5   and subsequently approved by the legislature, this Act shall become effective on July 1,  
6   2013, or on the day following such approval by the legislature, whichever is later.

# DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Hunter

HB No. 708

**Abstract:** Suspends (July 1, 2013, through June 30, 2019) authorization for dealer's compensation related to the accounting and remittance of state sales and use tax.

Present law for purposes of the state sales and use tax, authorizes compensation for the dealer for accounting for and remitting the tax. Each dealer is allowed to retain 1.1% of the amount of tax due, accounted for, and remitted to the secretary in the form of a deduction in submitting his report. This compensation shall be allowed only if the remittance of tax collections is made in a timely manner.

Proposed law retains present law but suspends the authorization for dealer's compensation as provided in present law for the period from July 1, 2013, through June 30, 2019.

Effective July 1, 2013.

(Amends R.S. 47:306(3)(a))